



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN, TEXAS 78711

**BRAWFORD C. MARTIN
ATTORNEY GENERAL**

November 9, 1971

Honorable Herb Storch
Acting Executive Director
Texas Vending Commission
1411 West Avenue
Austin, Texas 78711

Opinion No. M-992

Re: Whether, under Section 2,
S.B. 268, 62nd Leg., R.S.
1971, the State Comptroller
must transfer to the Texas
Vending Commission all
records and memoranda per-
taining to the enforcement
of the provisions of S.B.
268 and Chapter 13, Title
122A, Taxation-General,
V.C.S., as amended.

Dear Mr. Storch:

We quote your letter requesting an opinion from this
office as follows:

"Senate Bill 268, Chapter 587, 62nd Legis-
lature, Regular Session, 1971, established the
Texas Vending Commission. Section 2 of Senate
Bill 268, provides as follows:

"'Sec. 2. There are hereby transferred to
the Texas Vending Commission all of the duties,
powers, functions, responsibilities and authority
heretofore exercised by the Comptroller of Public
Accounts under Chapter 13, Title 122A, Taxation-
General, Revised Civil Statutes of Texas, 1925,
as amended so that hereafter the term "Texas
Vending Commission" shall be substituted for
the phrase "Comptroller" in said Chapter 13.
This section shall be effective on September
1, 1971.'

"In view of the express provisions of Sec-
tion 2, Senate Bill 268, we ask the following
question:

"'Whether, under the provisions of Section
2, Senate Bill 268, Chapter 587, 62nd Legisla-
ture, Regular Session, 1971, the Comptroller

of Public Accounts is required to transfer to the Texas Vending Commission all of his records, correspondence, and memoranda pertaining or relating to the enforcement of the provisions of Senate Bill 268 and Chapter 13, Title 122A, Taxation-General, Revised Civil Statutes of Texas, 1925, as amended.'

"Without all of the records, correspondence, and memoranda now in the physical custody of the Comptroller of Public Accounts which pertain to the enforcement of the provisions of Senate Bill 268 and Chapter 13, Title 122A, Taxation-General, Revised Civil Statutes of Texas, 1925, the Texas Vending Commission cannot perform its responsibilities and duties delegated to it by the State Legislature."

The provisions of Section 2 of Senate Bill 268 are plain and unambiguous. Where a statute is plain and unambiguous, it will be enforced according to its words. Anderson v. Penix, 138 Tex. 596, 161 S.W.2d 455 (1942); Texas Highway Department v. Gorham, 139 Tex. 361, 162 S.W.2d 934 (1942). The duties, powers, functions, responsibilities and authority previously exercised by the Comptroller of Public Accounts under the provisions of Chapter 13, Title 122A, Taxation-General, Revised Civil Statutes of Texas, 1925, as amended, codified as Articles 13.01-13.17, Taxation-General, Vernon's Civil Statutes, are now imposed by Section 2 of Senate Bill 268 on the Texas Vending Commission. Whenever a power is given or a duty imposed by statute, everything necessary to make that power effectual or essential to the performance of the duty is conferred by implication. Terrell v. Sparks, 104 Tex. 191, 135 S.W. 519 (1911).

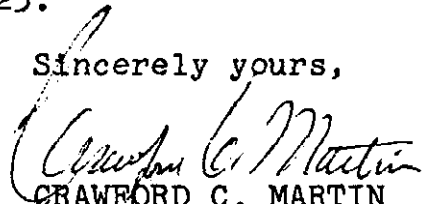
It is our opinion that in order for the Texas Vending Commission to perform the duties imposed upon it by Senate Bill 268 and Chapter 13, Title 122A, Taxation-General, Revised Civil Statutes of Texas, 1925, as amended, the Commission must have in its possession all the records, correspondence and memoranda in any way pertaining or relating to the enforcement of these statutory provisions. Consequently, you are advised in answer to your question, that the Comptroller of Public Accounts has the duty to transfer to the Texas Vending Commission all of his records, correspondence and memoranda pertaining or relating to the enforcement of the provisions of Senate Bill 268 and Chapter 13,

Title 122A, Taxation-General, Revised Civil Statutes of Texas, 1925, as amended. The Comptroller, in order to have a complete receipt for records transferred, may retain copies of such records.

S U M M A R Y

The Comptroller of Public Accounts has the duty to transfer to the Texas Vending Commission all of his records, correspondence and memoranda pertaining or relating to the enforcement of the provisions of Senate Bill 268 and Chapter 13, Title 122A, Taxation-General, Revised Civil Statutes of Texas, 1925.

Sincerely yours,


CRAWFORD C. MARTIN
Attorney General of Texas

Prepared by Ivan R. Williams, Jr.
Assistant Attorney General

APPROVED:
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